

**REPORT
ON THE
RATE SETTING AUDIT**

**SAN TOMAS CONVALESCENT HOSPITAL
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1639178429**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Yosief Hailemichael**



TOBY DOUGLAS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

May 23, 2013

Julita A. Javier, Administrator
San Tomas Convalescent Hospital
3580 Payne Avenue
San Jose, CA 95117

SAN TOMAS CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1639178429
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Julita A. Javier
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If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178429

OSHPD Facility No.:
206431820

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,515,286	\$ 79.30
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 886,106	\$ 19.99
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 719,383	\$ 16.23
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 530,356	\$ 11.96
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 45,828	\$ 1.03
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 37,809	\$ 0.85
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 105,813	\$ 2.39
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 550,476	\$ 12.42
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 681,509	\$ 15.37
11	Cost of Routine Service/Audited Total Costs	\$ 7,106,910	\$ 7,072,564	\$ 159.55
12	Total Patient Days (Adj)	44,329	44,329	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 160.32	\$ 159.55	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 16)	29,246	29,646	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178429

OSHPD Facility No.:
206431820

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178429

OSHPD Facility No.:
206431820

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 113,520	\$ 113,520		
160	Activities	118,977		\$ 118,977	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	142,230	0	0	142,230
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	3,282,789	113,520	118,977	3,515,286 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,657,516	\$ 113,520	\$ 118,977	\$ 3,657,516

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 90,203	\$ 90,203										
010	Housekeeping	222,713	116	\$ 222,829									
060	Laundry and Linen	113,476	1,513	3,742	\$ 118,731								
065	Dietary	323,619	3,082	7,624	0	\$ 334,325							
155	Social Services	N/A	467	1,154	0	\$ 1,621							
160	Activities	N/A	410	1,015	0	0	\$ 1,425						
165	Administration	N/A	1,604	3,967	0	0	0	0	\$ 5,571	\$ 5,571			
166	Medical Records	69,505	395	976	0	0	0	0	70,876		\$ 70,876		
170	Inservice Education - Nursing	80,727	1,228	3,037	0	0	0	\$ 84,992					
ANCILLARY SERVICES													
075	Patient Supplies		545	1,348	0	0	0	0	1,893	13	170	\$ 2,077	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,190	2,944	0	0	0	0	4,134	151	1,922	6,208	
081	Respiratory Therapy		0	0	0	0	0	0	0	1	8	8	
082	Occupational Therapy		0	0	0	0	0	0	0	108	1,372	1,480	
083	Speech Pathology		0	0	0	0	0	0	0	43	552	595	
085	Pharmacy		0	0	0	0	0	0	0	118	1,496	1,613	
090	Laboratory		0	0	0	0	0	0	0	27	347	375	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	20	259	279	
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	
ROUTINE SERVICES													
105	Skilled Nursing Care		79,240	195,998	118,731	334,325	1,621	1,425	84,992	816,333	5,084	64,689	886,106
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		413	1,023	0	0	0	0	0	1,436	5	62	1,503
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 900,243	\$ 90,203	\$ 222,829	\$ 118,731	\$ 334,325	\$ 1,621	\$ 1,425	\$ 84,992	\$ 823,796	\$ 5,571	\$ 70,876	\$ 900,243

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 199,079	\$ 199,079										
010	Housekeeping	59,816	256	\$ 60,072									
060	Laundry and Linen	39,046	3,339	1,009	\$ 43,394								
065	Dietary	323,529	6,803	2,055	0	\$ 332,387							
155	Social Services	154	1,030	311	0	0	\$ 1,495						
160	Activities	7,832	906	274	0	0	0	\$ 9,011					
165	Administration	N/A	3,540	1,069	0	0	0	0		\$ 4,609	\$ 4,609		
166	Medical Records	3,393	871	263	0	0	0	0		4,527		\$ 4,527	
170	Inservice Education - Nursing	0	2,710	819	0	0	0	0	\$ 3,529				
	ANCILLARY SERVICES												
075	Patient Supplies	7,721	1,203	363	0	0	0	0	0	9,287	11	11	\$ 9,309
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	9,001	2,627	794	0	0	0	0	0	12,422	125	123	12,669
081	Respiratory Therapy	668	0	0	0	0	0	0	0	668	1	0	669
082	Occupational Therapy	118,922	0	0	0	0	0	0	0	118,922	89	88	119,099
083	Speech Pathology	47,823	0	0	0	0	0	0	0	47,823	36	35	47,894
085	Pharmacy	129,639	0	0	0	0	0	0	0	129,639	97	96	129,832
090	Laboratory	30,103	0	0	0	0	0	0	0	30,103	23	22	30,148
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	22,418	0	0	0	0	0	0	0	22,418	17	17	22,451
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES												
105	Skilled Nursing Care	93,507	174,883	52,839	43,394	332,387	1,495	9,011	3,529	711,044	4,207	4,132	719,383 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	913	276	0	0	0	0	0	1,188	4	4	1,196
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,092,651	\$ 199,079	\$ 60,072	\$ 43,394	\$ 332,387	\$ 1,495	\$ 9,011	\$ 3,529	\$ 1,083,515	\$ 4,609	\$ 4,527	\$ 1,092,651

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 544,395	92%							
	Property Tax (line 40)	47,041	8%	\$ 591,436						
005	Plant Operations and Maintenance			23,660	\$ 23,660					
010	Housekeeping			730	30	\$ 760				
060	Laundry and Linen			9,523	397	13	\$ 9,933			
065	Dietary			19,401	808	26	0	\$ 20,236		
155	Social Services			2,938	122	4	0	0	\$ 3,064	
160	Activities			2,583	108	3	0	0	0	\$ 2,694
165	Administration			10,095	421	14	0	0	0	0
166	Medical Records			2,484	104	3	0	0	0	0
170	Inservice Education - Nursing			7,729	322	10	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,431	143	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,492	312	10	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			498,768	20,784	668	9,933	20,236	3,064	2,694
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,603	108	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 591,436	100%	\$ 591,436	\$ 23,660	\$ 760	\$ 9,933	\$ 20,236	\$ 3,064	\$ 2,694

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 544,395	92%							
	Property Tax (line 40)	47,041	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,529	\$ 10,529				
166	Medical Records				2,591		\$ 2,591			
170	Inservice Education - Nursing			\$ 8,061						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,578	25	6	\$ 3,610	\$ 3,323	\$ 287
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,815	286	70	8,170	7,520	650
081	Respiratory Therapy			0	0	1	0	1	1	0
082	Occupational Therapy			0	0	204	50	254	234	20
083	Speech Pathology			0	0	82	20	102	94	8
085	Pharmacy			0	0	222	55	277	255	22
090	Laboratory			0	0	52	13	64	59	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	38	9	48	44	4
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			8,061	564,209	9,610	2,365	576,183	530,356	45,828
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,715	9	2	2,726	2,509	217
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 591,436	100%	\$ 8,061	\$ 578,316	\$ 10,529	\$ 2,591	\$ 591,436	\$ 544,395	\$ 47,041

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 50% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 6,884												
055	Interest - Other	54,312												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	685,496												
	Total Costs Allocable as Administration	746,692	50%											
167	CDPH Licensing Fees	41,425	3%											
168	Professional Liability Insurance	115,933	8%											
169	Quality Assurance Fees	603,126	40%											
174	Caregiver Training	0	0%											
	Total	1,507,176	100%						\$ 1,507,176					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,893	\$ 9,287	\$ 3,578	\$ 14,759	3,621	\$ 1,794	\$ 100	\$ 279	\$ 1,449	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			142,230	4,134	12,422	7,815	166,601	40,874	20,250	1,123	3,144	16,357	0
081	Respiratory Therapy			0	0	668	0	668	164	81	5	13	66	0
082	Occupational Therapy			0	0	118,922	0	118,922	29,177	14,455	802	2,244	11,676	0
083	Speech Pathology			0	0	47,823	0	47,823	11,733	5,813	322	903	4,695	0
085	Pharmacy			0	0	129,639	0	129,639	31,806	15,757	874	2,447	12,728	0
090	Laboratory			0	0	30,103	0	30,103	7,386	3,659	203	568	2,955	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	22,418	0	22,418	5,500	2,725	151	423	2,201	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			3,515,286	816,333	711,044	564,209	5,606,872	1,375,606	681,509	37,809	105,813	550,476	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,436	1,188	2,715	5,339	1,310	649	36	101	524	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,507,176		\$ 3,657,516	\$ 823,796	\$ 1,083,515	\$ 578,316	\$ 6,143,143	\$ 1,507,176					
	Total Administrative Costs							\$ 1,507,176		\$ 746,692	\$ 41,425	\$ 115,933	\$ 603,126	\$ -
	Unit Cost Multiplier							0.24534282						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 76,447	\$ 9,136	\$ 13,120	\$ 98,703							
	TOTAL FACILITY COSTS							\$ 7,749,022						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 13)	Plant Ops (SQ FT) 5 (Adj 13)	Hskpng (SQ FT) 10 (Adj 13)	Laundry (LBS) 60 (Adj 14)	Dietary (MEALS) 65 (Adj 15)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,200									
010	Housekeeping	37	37								
060	Laundry and Linen	483	483	483							
065	Dietary	984	984	984							
155	Social Services	149	149	149							
160	Activities	131	131	131							
165	Administration	512	512	512							
166	Medical Records	126	126	126							
170	Inservice Education - Nursing	392	392	392							
	ANCILLARY SERVICES										
075	Patient Supplies	174	174	174						14,759	14,759
077	Specialized Support Surfaces									0	0
080	Physical Therapy	380	380	380						166,601	166,601
081	Respiratory Therapy									668	668
082	Occupational Therapy									118,922	118,922
083	Speech Pathology									47,823	47,823
085	Pharmacy									129,639	129,639
090	Laboratory									30,103	30,103
095	Home Health Services									0	0
100	Other Ancillary Services									22,418	22,418
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	25,297	25,297	25,297	143,626	132,987	3,376,296	3,376,296	3,376,296	5,606,872	5,606,872
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	132	132	132						5,339	5,339
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	29,997	28,797	28,760	143,626	132,987	3,376,296	3,376,296	3,376,296	6,143,143	6,143,143
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 113,520 0.033622644	\$ 118,977 0.035238913			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 90,203 3.13237490	\$ 222,829 7.74787545	\$ 118,731 0.82666899	\$ 334,325 2.51396878	\$ 1,621 0.00048016	\$ 1,425 0.00042215	\$ 84,992 0.02517317	\$ 5,571 0.00090681	\$ 70,876 0.01153740
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 199,079 6.91318540	\$ 60,072 2.08872698	\$ 43,394 0.30213140	\$ 332,387 2.49939379	\$ 1,495 0.00044288	\$ 9,011 0.00266898	\$ 3,529 0.00104515	\$ 4,609 0.00075026	\$ 4,527 0.00073696
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 591,436 19.71650498	\$ 23,660 0.82160663	\$ 760 0.02642247	\$ 9,933 0.06915649	\$ 20,236 0.15216150	\$ 3,064 0.00090754	\$ 2,694 0.00079790	\$ 8,061 0.00238762	\$ 10,529 0.00171395	\$ 2,591 0.00042179

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 75,714	\$ 0	\$ 75,714	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,489	0	14,489	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	199,079	0	199,079	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 289,282	\$ 0	\$ 289,282	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 186,940	\$ 0	\$ 186,940	(Sch 3)
010	.20-.39	Fringe Benefits	6300	35,773	0	35,773	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	59,816	0	59,816	(Sch 4)
010		Housekeeping - Total	6300	\$ 282,529	\$ 0	\$ 282,529	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	44,568	0	44,568	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	481,979	17,848	499,827	(Sch 5)
040		Property Taxes	7300	48,204	(1,163)	47,041	(Sch 5)
045		Property Insurance	7400	7,513	(629)	6,884	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 63,344	\$ (9,032)	\$ 54,312	(Sch 6)
057		Subtotal 005 - 055		\$ 1,217,419	\$ 7,024	\$ 1,224,443	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 95,249	\$ 0	\$ 95,249	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,227	0	18,227	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	39,046	0	39,046	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 152,522	\$ 0	\$ 152,522	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 271,638	\$ 0	\$ 271,638	(Sch 3)
065	.20-.39	Fringe Benefits	6500	51,981	0	51,981	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	330,610	(7,081)	323,529	(Sch 4)
065		Dietary - Total	6500	\$ 654,229	\$ (7,081)	\$ 647,148	
070		Provision for Bad Debts	7700	\$ 4,477	(4,477)	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	7,721	0	7,721	(Sch 4)
075		Patient Supplies - Total	8100	\$ 7,721	\$ 0	\$ 7,721	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 119,384	\$ 0	\$ 119,384	(Sch 2)
080	.20-.39	Fringe Benefits	8200	22,846	0	22,846	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	9,001	0	9,001	(Sch 4)
080		Physical Therapy - Total	8200	\$ 151,231	\$ 0	\$ 151,231	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	668	0	668	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 668	\$ 0	\$ 668	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	118,922	0	118,922	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 118,922	\$ 0	\$ 118,922	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	47,823	0	47,823	(Sch 4)
083		Speech Pathology - Total	8280	\$ 47,823	\$ 0	\$ 47,823	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	129,639	0	129,639	(Sch 4)
085		Pharmacy - Total	8300	\$ 129,639	\$ 0	\$ 129,639	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	30,103	0	30,103	(Sch 4)
090		Laboratory - Total	8400	\$ 30,103	\$ 0	\$ 30,103	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	22,418	0	22,418	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 22,418	\$ 0	\$ 22,418	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 508,525	\$ 0	\$ 508,525	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,755,492	\$ 0	\$ 2,755,492	(Sch 2)
105	.20-.39	Fringe Benefits	6110	527,297	0	527,297	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	95,560	(2,053)	93,507	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,378,349	\$ (2,053)	\$ 3,376,296	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,378,349	\$ (2,053)	\$ 3,376,296
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 95,286	\$ 0	\$ 95,286 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,234	0	18,234 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	154	0	154 (Sch 4)
155		Social Services - Total	6600	\$ 113,674	\$ 0	\$ 113,674

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAN TOMAS CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1639178429

OSHPD Facility Number:
206431820

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 99,866	\$ 0	\$ 99,866	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,111	0	19,111	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,832	0	7,832	(Sch 4)
160		Activities - Total	6700	\$ 126,809	\$ 0	\$ 126,809	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 434,004	\$ 0	\$ 434,004	(Sch 6)
165	.20-.39	Fringe Benefits	6900	83,052	0	83,052	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	199,333	(30,893)	168,440	(Sch 6)
165		Administration - Total	6900	\$ 716,389	\$ (30,893)	\$ 685,496	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 58,341	\$ 0	\$ 58,341	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,164	0	11,164	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,393	0	3,393	(Sch 4)
166		Medical Records - Total	6900	\$ 72,898	\$ 0	\$ 72,898	
167		CDPH Licensing Fees	6900	\$ 41,425	\$ 0	\$ 41,425	(Sch 6)
168		Professional Liability Insurance	6900	\$ 115,933	\$ 0	\$ 115,933	(Sch 6)
169		Quality Assurance Fees	6900	\$ 603,126	\$ 0	\$ 603,126	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,760	\$ 0	\$ 67,760	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,967	0	12,967	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 80,727	\$ 0	\$ 80,727	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,870,981	\$ (30,893)	\$ 1,840,088	
200		Total		\$ 7,786,502	\$ (37,480)	\$ 7,749,022	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 147,196	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN TOMAS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639178429		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Group Health Insurance Expense To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1. Sections 2300 and 2304	\$0	\$147,196	\$147,196		

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SAN TOMAS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639178429	16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
2	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$330,610	(\$7,081)	\$323,529
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	199,333	(10,767)	188,566 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	481,979	17,848	499,827
To reclassify lease expenses to the Leases and Rentals cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN TOMAS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639178429		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property tax expense to agree with the property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$48,204	(\$1,163)	\$47,041
4	10.5	045	4	8A-1	045	4	Property Insurance To reconcile the reported property insurance expenses to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$7,513	(\$629)	\$6,884
5	10.5	055	4	8A-1	055	4	Interest - Other To adjust the reported interest expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$63,344	(\$8,521)	\$54,823 *
6	10.5	055	4	8A-1	055	4	Interest - Other To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	* \$54,823	(\$511)	\$54,312
7	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 CMS Pub. 15-1, Section 300	\$4,477	(\$4,477)	\$0

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SAN TOMAS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1639178429	16		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To abate health supplemental revenue against the related cost. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$95,560	(\$2,053)	\$93,507	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$188,566		
9							To abate barber and beauty revenue against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613		(\$7,164)		
10							To eliminate vehicle expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105		(8,723)		
11							To eliminate legal fees associated with California Department of Public Health or California Department of Health Care Services citation and penalties. W&I Code 14126.023(a)(5)(B)(I)		(2,634)		
12							To adjust legal fees expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306		<u>(1,605)</u> (\$20,126)	\$168,440	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN TOMAS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1639178429		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
13	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	1,200	1,200	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	37	37	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	483	483	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	984	984	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	0	174	174	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	380	380	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	25,297	25,297	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	132	132	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	149	149	
	10.7	160	1,2,3	7	160	N/A	Activities	0	131	131	
	10.7	165	1,2,3	7	165	N/A	Administration	0	512	512	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	126	126	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	392	392	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	0	29,997	29,997	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	0	28,797	28,797	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	0	28,760	28,760	
							To establish square footage statistics to agree with the provider's records for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
14	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	143,626	143,626	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	143,626	143,626	
							To establish pounds of laundry statistics to agree with the provider's records for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
15	10.7	105	5	7	105	N/A	Skilled Nursing Care (Number of Patient Meals)	0	132,987	132,987	
	10.7	175	5	7	N/A	N/A	Total Statistics - Number of Patient Meals	0	132,987	132,987	
							To establish number of patient meals statistics to agree with the provider's records for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN TOMAS CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1639178429		16
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
16	4.1	5	2	1	15	N/A	Medi-Cal Days		29,246	400	29,646	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 15, 2012 Report Date: November 5, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541					